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PATENT
Attorney Docket No.: SONY-30000

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Ikuo Tsukagoshi et al.

Serial No.: 10/014,732

Filed: July 28, 2005

For: **SYSTEM AND METHOD FOR
TIMESHIFTING THE
ENCODING/DECODING OF
AUDIO/VISUAL SIGNALS IN
REAL-TIME**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Enclosed please find a Power of Attorney and Revocation of Prior Powers of Attorney for filing with the U.S. Patent and Trademark Office.

The Commissioner is authorized to charge any additional fee or credit any overpayment to our Deposit Account No. 08-1275. **An originally executed duplicate of this transmittal is enclosed for this purpose.**

Respectfully submitted,
HAVERSTOCK & OWENS LLP

Dated: July 28, 2005

By: Jonathan O. Owens
Jonathan O. Owens
Reg. No.: 37,902

Attorneys for Applicant

CERTIFICATE OF MAILING (37 CFR § 1.8(a))

I hereby certify that this paper (along with any referred to as being attached or enclosed) is being deposited with the U.S. Postal Service on the date shown below with sufficient postage as first class mail in an envelope addressed to the: Commissioner for Patents, P.O. Box 1450 Alexandria, VA 22313-1450

HAVERSTOCK & OWENS LLP

Date: 7/28/05 By _____



PATENT

Attorney Docket No. SONY-30000

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Ikuo Tsukagoshi et al.)
Serial No.: 10/014,732)
Filing Date: December 11, 2001)
For: **SYSTEM AND METHOD FOR**)
TIMESHIFTING THE)
ENCODING/DECODING OF)
AUDIO/VISUAL SIGNALS IN)
REAL-TIME)
POWER OF ATTORNEY AND
REVOCATION OF PRIOR
POWERS OF ATTORNEY

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Sony Corporation and Sony Electronic Inc. owners of record of this application, hereby revokes all prior powers of attorney which may have been filed with this patent application, and appoints the members of the firm of HAVERSTOCK & OWENS LLP, a firm including Jonathan O. Owens (Reg. No. 37,902) and Thomas B. Haverstock (Reg. No. 32,571), as its attorneys with full power of substitution to transact all business in the Patent and Trademark Office in connection therewith.

Sony Corporation and Sony Electronics, Inc. also hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connect therewith:

Peter C. Toto	Reg. No. 36,293	Jaime A. Siegel	Reg. No. 39,027
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Dated: 7/26/2005

Dated: 7/26/2005

Sony Corporation
By: _____
Name: Harold T. Fujii
Title: Vice President-IPD
Sony Electronics Inc.
By: _____
Name: Harold T. Fujii
Title: Vice President-IPD